

In response to your memo dated 03/28/08 regarding the Dow Chemical Co. Employees PAC being over the limit on contributions to Friends of Max Baucus; one of the contributions in question was given by Corning Incorporated Employees PAC of which the Dow Chemical Co. Employees PAC has no affiliation. The current Statement of Organization on file for the Dow Chemical Co. Employees PAC reflects the correct affiliations of the Dow PAC, those being the Dow AgroSciences LLC Employee PAC and the Dow Corning Legislative Action Team. The Dow Chemical Co. Employees PAC is not affiliated with the Corning Incorporated Employee PAC per AO 1983-19. Should you have any questions, please call Stephanie Ming at Comerica Bank, PAC Services @ 248/371-7268.